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## Abstract of the Disclosure

In a DRAM fabrication process, a first oxide is provided over a transistor gate and over a substrate extending from under the gate. The deposition is non-conformal in that the oxide is thicker over the gate and over the substrate than it is on the side of the gate. A second non-conformal oxide is provided over the first non-conformal oxide. The second oxide is annealed in a boron-containing atmosphere, and the first oxide prevents boron diffusion from the second oxide into the gate and substrate. The second oxide may then serve as an etch stop, a CMP stop, or both.